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08 CV 03042

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

AT&T COMMUNICATIONS OF NEW
YORK, INC., and TELEPORT
COMMUNICATIONS GROUP INC.,

Plaintiff,

-v-

BROADVIEW NETWORKS HOLDINGS,
INC., BROADVIEW NETWORKS, INC.,
and EUREKA TELECOM, INC.,

Defendant.



File 7.1 Statement

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for

AT&T Communications of New York, Inc. and Teleport Communications Group, Inc.

(a private non-governmental party)

certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

AT&T Communications of New York, Inc. and Teleport Communications Group Inc. are not publicly traded companies. AT&T Communications of New York, Inc. and Teleport Communications Group Inc. are subsidiaries of AT&T Inc., which is a publicly traded company. No person or group owns 10% or more of the stock of AT&T Inc.

Date: March 25, 2008

Joseph DeSimone

Signature of Attorney

Attorney Bar Code: JD 9056